

Table A-8.1. **Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
83	Social services .....	5.2	4.3	2.2
8331	Job training and vocational rehabilitation services .....	10.1	8.5	1.8
8351	Child day care services .....	2.5	1.6	2.6
8361	Residential care .....	6.3	4.9	2.7

Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
83	Social services .....	6.2	5.4	1.6	6.0	5.6	3.2
8322	Individual and family social services ....	6.4	5.7	2.3	6.0	5.5	6.3
8331	Job training and vocational rehabilitation services .....	9.4	8.4	2.3	6.2	6.4	2.9
8351	Child day care services .....	10.1	9.9	1.8	10.4	9.9	2.3
8361	Residential care .....	3.1	3.6	2.8	2.4	1.7	1.6